

ID: CCA_2011020708303937

Number: **201109023**

Office:

Release Date: 3/4/2011

UILC: 6223.00-00

From:

Sent: Monday, February 07, 2011 8:30:54 AM

To:

Cc:

Subject: RE: TEFRA Questions

We are auditing the partnership taxable year so it does not matter if a second return changes the reported numbers. To be valid the FPAA only needs to make a final determination of the amount and allocation of partnership items - we only need to be clear in the FPAA as to which starting numbers the adjustments are being made from. But it should not make a difference which numbers we start with since in both cases we are going to arrive at a bottom line number regardless of what number the partnership starts with.